

# PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Mario Dilorenzo  
DOCKET NO.: 04-28718.001-R-1  
PARCEL NO.: 06-34-406-051-0000

The parties of record before the Property Tax Appeal Board are Mario Dilorenzo, the appellant, and the Cook County Board of Review.

The subject property is an owner occupied residence that was the subject matter of an appeal before the Property Tax Appeal Board the prior year under docket number 03-20072.001-R-1. According to that decision, the subject property consists of a two-year-old, two-story, single family dwelling of frame and masonry construction located on a 14,208 square foot parcel. The previous decision indicates the dwelling contains 2,972 square feet of living area and features two full baths, a full basement, fireplace, central air conditioning, and a three-car garage. The subject is located in Hanover Township, Cook County.

In the appeal docket number 03-20072.001-R-1 concerning this property, the Property Tax Appeal Board rendered a decision on July 2, 2007 lowering the 2003 assessment to \$34,739 based on the evidence submitted by the parties. The 2003 determination of the correct assessment of the subject property consisted of a land assessment of \$6,819 and an improvement assessment of \$27,920.

The instant appeal filed by the appellant on July 5, 2007 consisted of a cover letter, the first page of the decision in docket number 03-20072.001-R-1, and the first page of the four-page residential appeal form identifying the subject property, and seeking a land assessment of \$6,819 along with an improvement of \$23,700 for a total assessment for 2004 of \$30,519. By the cover letter, appellant made a request "to rollover my 2003 PTAB Decision into 2004" which has been interpreted to mean application of Section 16-185 of the Property Tax Code to the

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change in the assessment of the property as established by the Cook County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	\$	7,388
IMPR.:	\$	35,892
TOTAL:	\$	43,280

Subject only to the State multiplier as applicable.

PTAB/cck/4-15

instant appeal for assessment year 2004. No substantive evidence of value was filed by the appellant in this appeal.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review." [Emphasis added.]

Assessment year 2004 began a new general triennial assessment period in Hanover Township and therefore, the Property Tax Appeal Board finds that Section 16-185 is inapplicable to the instant appeal for purposes of requiring the reduced assessment issued for 2003 to be maintained for the remainder of the general assessment period (35 ILCS 220/16-185).

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$43,280 was disclosed. In support of the assessment, the board of review presented a grid analysis and property characteristic sheets for the subject and three suggested comparable properties. The board of review reports the subject dwelling consists of 3,127 square feet of living area.

In the grid analysis, the board of review presented three comparable properties located in close proximity to the subject property and consisting of two-story frame or frame and masonry dwellings that are two years old. The dwellings range from 2,809 to 3,429 square feet of living area and feature full, unfinished basements, a fireplace, central air conditioning, and two or three-car garages. These comparables have improvement assessments ranging from \$34,173 to \$40,015 or from \$11.67 to \$12.59 per square foot of living area. The subject's current improvement assessment is \$35,892 or \$11.48 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Board further finds that the prior year's decision cannot be carried forward.

The Board finds the assessment year in question, 2004, which is a different general triennial assessment period than 2003. For this reason, the Property Tax Appeal Board finds Section 16-185 inapplicable to the instant appeal as 2004 was a new general assessment period for Hanover Township.

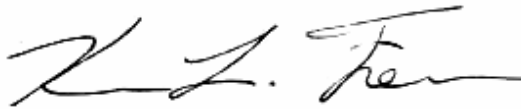
The record contains no evidence from the appellant supporting a reduction in the assessment. The comparables submitted by the board of review were similar to the subject in size, design, exterior construction, location and age. The Property Tax Appeal Board finds the range established by these similar comparables contained in this record presented by the board of review shows a range of improvement assessments of \$11.67 to \$12.59 per square foot of living area. The subject's improvement assessment of \$11.48 per square foot of living area is within this range.

In light of the evidence in this record, the Board finds the subject's per square foot improvement assessment is supported and a reduction in the subject's assessment is not warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member



Member



Member

DISSENTING: \_\_\_\_\_

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: April 25, 2008



Clerk of the Property Tax Appeal Board

**IMPORTANT NOTICE**

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing

complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.